

1 “(i) an Exchange established under
2 title I of the Patient Protection and Af-
3 fordable Care Act has determined that
4 such employee’s household income for such
5 taxable year is projected to not exceed 138
6 percent of the poverty line for a family of
7 the size involved, or

8 “(ii) such employee’s household in-
9 come for such taxable year does not exceed
10 138 percent of the poverty line for a family
11 of the size involved.”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2021.

15 **SEC. 137305. SPECIAL RULE FOR INDIVIDUALS RECEIVING**
16 **UNEMPLOYMENT COMPENSATION.**

17 (a) EXTENSION.—Section 36B(g)(1) is amended by
18 striking “during 2021,” and inserting “after December
19 31, 2020, and before January 1, 2023,”.

20 (b) MODIFICATION OF INCOME NOT TAKEN INTO AC-
21 COUNT.—Section 36B(g)(1)(B) is amended by striking
22 “133 percent” and inserting “150 percent (133 percent
23 in the case of any week beginning during 2021)”.

1 (c) CONFORMING AMENDMENT.—Section 36B(g) by
2 inserting “THROUGH 2022” after “2021” in the heading
3 thereof.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2021.

7 **SEC. 137306. PERMANENT CREDIT FOR HEALTH INSURANCE**
8 **COSTS.**

9 (a) IN GENERAL.—Subparagraph (B) of section
10 35(b)(1) of the Internal Revenue Code of 1986 is amended
11 by striking “, and before January 1, 2022” and inserting
12 a period.

13 (b) INCREASE IN CREDIT PERCENTAGE.—Subsection
14 (a) of section 35 of the Internal Revenue Code of 1986
15 is amended by striking “72.5 percent” and inserting “80
16 percent”.

17 (c) CONFORMING AMENDMENTS.—Subsections (b)
18 and (e)(1) of section 7527 of the Internal Revenue Code
19 of 1986 are each amended by striking “72.5 percent” and
20 inserting “80 percent”.

21 (d) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to coverage months beginning after
23 December 31, 2021.